



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0856 Frontier Elementary

0774 Frontier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	829,880.73	812,673.68	0.00	17,207.05	0.00	0.00
21XX Support Services - Students	22,129.76	22,129.76	0.00	0.00	0.00	0.00
222X Educational Media Services	18,437.79	17,819.30	0.00	618.49	0.00	0.00
23XX Support Services - General Administration	151,216.62	126,959.73	0.00	24,256.89	0.00	0.00
24XX Support Services - School Administration	33,244.92	33,244.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,760.40	1,486.14	40,274.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	191,971.09	186,255.74	0.00	5,715.35	0.00	0.00
27XX Student Transportation Services	153,184.50	73,184.50	0.00	80,000.00	0.00	0.00
31XX Food Services	93,396.91	93,396.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,033.28	4,033.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,957.71	7,957.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,009.95	0.00	0.00	1,009.95	0.00	0.00
Totals	1,548,223.66	1,379,141.67	40,274.26	128,807.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,548,223.66					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0774 Frontier Elem	Indirect/Direct	40,274.26 / 1,379,141.67	2.92%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0774 Frontier Elem	0.0200	0.0239	0.0250	0.0238	2.92%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0774 Frontier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0774 Frontier Elem	0.0200	0.0239	0.0250	0.0238	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0774 Frontier Elem				2.32%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0856 Frontier Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.32%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0775 Poplar Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,716,155.21	5,686,838.56	0.00	29,316.65	0.00	0.00
21XX Support Services - Students	804,719.57	804,719.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	343,288.97	343,288.97	0.00	0.00	0.00	0.00
222X Educational Media Services	180,415.52	180,415.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	312,594.68	312,594.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	661,367.11	661,367.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	253,971.12	24,040.70	229,930.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	971,078.53	948,640.93	0.00	22,437.60	0.00	0.00
27XX Student Transportation Services	460,626.42	302,626.42	0.00	158,000.00	0.00	0.00
31XX Food Services	285,463.98	271,765.97	0.00	13,698.01	0.00	0.00
35XX Extracurricular - Athletics	63,248.69	63,248.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,052,253.86	0.00	0.00	1,052,253.86	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	55,084.83	55,084.83	0.00	0.00	0.00	0.00
Totals	11,160,268.49	9,654,631.95	229,930.42	1,275,706.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,160,268.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0776 Poplar H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,600,983.02	1,598,515.71	0.00	2,467.31	0.00	0.00
21XX Support Services - Students	305,434.81	305,434.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,667.99	12,667.99	0.00	0.00	0.00	0.00
222X Educational Media Services	78,998.49	78,998.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,894.44	97,894.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	358,533.72	358,533.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,536.18	6,123.19	59,412.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	333,091.12	331,857.27	0.00	1,233.85	0.00	0.00
27XX Student Transportation Services	140,891.00	140,891.00	0.00	0.00	0.00	0.00
31XX Food Services	472,741.80	472,741.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,850.09	1,850.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	179,738.20	177,270.88	0.00	2,467.32	0.00	0.00
4XXX Facilities Acquisition and Construction Services	487,063.07	0.00	0.00	487,063.07	0.00	0.00
Totals	4,135,423.93	3,582,779.39	59,412.99	493,231.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,135,423.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0775 Poplar Elem	Indirect/Direct	229,930.42 / 9,654,631.95	2.38%				
	LE 0776 Poplar H S	Indirect/Direct	59,412.99 / 3,582,779.39	1.66%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0775 Poplar Elem			0.0277	0.0473	0.0517	0.0467	2.38%
	0776 Poplar H S			0.0069	0.0473	0.0517	0.0467	1.66%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0775 Poplar Elem			0.0606	0.0473	0.0517	0.0467	
	0776 Poplar H S			0.0000	0.0473	0.0517	0.0467	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0775 Poplar Elem			0.0606	0.0473	0.0517	0.0467	
	0776 Poplar H S			0.0069	0.0473	0.0517	0.0467	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0775 Poplar Elem						4.37%	
	0776 Poplar H S						3.21%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0857 Poplar Public Schools			Your Preliminary Rate by School System (SS) is:			3.79%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0777 Culbertson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,461,062.01	1,461,062.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,625.00	5,625.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	42,171.70	42,171.70	0.00	0.00	0.00	0.00
222X Educational Media Services	5,672.74	5,672.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,678.85	135,678.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,329.15	1,329.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,057.37	6,891.36	41,166.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	353,804.48	313,219.48	0.00	40,585.00	0.00	0.00
27XX Student Transportation Services	266,018.65	227,940.35	0.00	38,078.30	0.00	0.00
31XX Food Services	72,749.87	72,749.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,656.94	7,656.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,272.42	17,272.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	682,249.73	0.00	0.00	682,249.73	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	115,922.37	0.00	0.00	0.00	115,922.37	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,292.04	0.00	0.00	3,292.04	0.00	0.00
Totals	3,218,563.32	2,297,269.87	41,166.01	764,205.07	115,922.37	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,218,563.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0778 Culbertson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	714,635.60	714,635.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,875.00	1,875.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,642.69	26,642.69	0.00	0.00	0.00	0.00
222X Educational Media Services	1,253.76	1,253.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,138.65	100,138.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,712.73	81,712.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,128.93	6,891.36	35,237.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	173,675.86	173,675.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	150,783.79	150,783.79	0.00	0.00	0.00	0.00
31XX Food Services	130,910.71	130,910.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,447.93	44,447.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,576.46	63,576.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,406.15	0.00	0.00	1,406.15	0.00	0.00
Totals	1,533,188.26	1,496,544.54	35,237.57	1,406.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,533,188.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0777 Culbertson Elem		Indirect/Direct	41,166.01 / 2,297,269.87	1.79%		
LE 0778 Culbertson H S		Indirect/Direct	35,237.57 / 1,496,544.54	2.35%		

Line B Preliminary Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0777 Culbertson Elem	0.0183	0.0170	0.0180	0.0192	1.79%
		0778 Culbertson H S	0.0243	0.0170	0.0180	0.0192	2.35%

Line C Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0777 Culbertson Elem	0.0000	0.0000	0.0000	0.0000	
		0778 Culbertson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0777 Culbertson Elem	0.0183	0.0170	0.0180	0.0192	
		0778 Culbertson H S	0.0243	0.0170	0.0180	0.0192	

Line E Five Year Average with 5% Discount		LE	2016	LE Reclaasified Rate
		0777 Culbertson Elem	1.72%	
		0778 Culbertson H S	1.94%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0858 Culbertson Public Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS	1.83%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0780 Wolf Point Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,820,898.32	4,611,973.55	0.00	208,924.77	0.00	0.00
21XX Support Services - Students	409,122.43	409,122.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	474,239.97	474,239.97	0.00	0.00	0.00	0.00
222X Educational Media Services	171,253.38	171,253.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	327,368.73	327,368.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	398,522.46	398,522.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	379,453.61	5,593.60	368,045.83	5,814.18	0.00	0.00
26XX Operation and Maintenance of Plant Services	692,517.15	637,919.21	0.00	54,597.94	0.00	0.00
27XX Student Transportation Services	120,512.33	120,512.33	0.00	0.00	0.00	0.00
31XX Food Services	89,330.30	89,330.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,042.76	5,042.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,027.15	45,027.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,458.10	0.00	0.00	7,458.10	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	10,040.94	0.00	0.00	0.00	10,040.94	0.00
Totals	7,950,787.63	7,295,905.87	368,045.83	276,794.99	10,040.94	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,950,787.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0781 Wolf Point H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,193,020.51	1,193,020.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	130,299.16	130,299.16	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,670.82	28,670.82	0.00	0.00	0.00	0.00
222X Educational Media Services	65,799.01	65,799.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	113,297.19	113,297.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	175,040.35	175,040.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	183,634.86	2,397.28	181,237.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	317,893.13	317,191.88	0.00	701.25	0.00	0.00
27XX Student Transportation Services	83,638.67	83,638.67	0.00	0.00	0.00	0.00
31XX Food Services	369,975.69	369,975.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,360.51	43,360.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	165,385.67	165,385.67	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	30,122.83	0.00	0.00	0.00	30,122.83	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,886.80	0.00	0.00	7,886.80	0.00	0.00
Totals	2,908,025.20	2,688,076.74	181,237.58	8,588.05	30,122.83	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,908,025.20					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0780 Wolf Point Elem	Indirect/Direct	368,045.83 / 7,295,905.87	5.04%		
	LE 0781 Wolf Point H S	Indirect/Direct	181,237.58 / 2,688,076.74	6.74%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0780 Wolf Point Elem	0.0352	0.0443	0.0446	0.0442	5.04%
	0781 Wolf Point H S	0.0453	0.0443	0.0446	0.0442	6.74%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0780 Wolf Point Elem	0.0000	0.0000	0.0446	0.0442	
	0781 Wolf Point H S	0.0000	0.0000	0.0446	0.0442	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0780 Wolf Point Elem	0.0352	0.0443	0.0446	0.0442	
	0781 Wolf Point H S	0.0453	0.0443	0.0446	0.0442	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0780 Wolf Point Elem	4.16%	
	0781 Wolf Point H S	4.67%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0860 Wolf Point Public Schools	Your Preliminary Rate by School System (SS) is:	4.42%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0782 Brockton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,007,899.07	1,001,578.42	0.00	6,320.65	0.00	0.00
222X Educational Media Services	5,399.94	5,399.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,568.71	70,568.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	34,394.99	34,394.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,940.91	3,076.92	32,863.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,852.95	109,212.10	0.00	3,640.85	0.00	0.00
27XX Student Transportation Services	25,655.10	25,655.10	0.00	0.00	0.00	0.00
31XX Food Services	40,264.78	40,264.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,418.94	1,418.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,915.55	11,915.55	0.00	0.00	0.00	0.00
Totals	1,346,310.94	1,303,485.45	32,863.99	9,961.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,346,310.94					

43 Roosevelt 0861 Brockton Public Schools

0783 Brockton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	407,498.51	400,927.15	0.00	6,571.36	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

222X Educational Media Services	303.19	303.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,134.21	60,134.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,132.44	39,132.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,017.19	0.00	35,017.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,723.19	125,178.70	0.00	46,544.49	0.00	0.00
27XX Student Transportation Services	19,656.20	19,656.20	0.00	0.00	0.00	0.00
31XX Food Services	94,393.44	94,393.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,465.55	6,465.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,562.48	42,562.48	0.00	0.00	0.00	0.00
Totals	876,886.40	788,753.36	35,017.19	53,115.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	876,886.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0782 Brockton Elem	Indirect/Direct	32,863.99 / 1,303,485.45	2.52%		
	LE 0783 Brockton H S	Indirect/Direct	35,017.19 / 788,753.36	4.44%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0782 Brockton Elem	0.0455	0.0362	0.0301	0.0275	2.52%
	0783 Brockton H S	0.0136	0.0362	0.0301	0.0275	4.44%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0782 Brockton Elem	0.0000	0.0000	0.0000	0.0000	
	0783 Brockton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0782 Brockton Elem	0.0455	0.0362	0.0301	0.0275	
	0783 Brockton H S	0.0136	0.0362	0.0301	0.0275	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0782 Brockton Elem	3.13%	
	0783 Brockton H S	2.88%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0861 Brockton Public Schools	3.01%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0862 Bainville K-12 Schools

0785 Bainville K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,534,348.66	1,525,095.71	0.00	9,252.95	0.00	0.00
21XX Support Services - Students	34,560.38	34,560.38	0.00	0.00	0.00	0.00
222X Educational Media Services	56,929.33	52,570.49	0.00	4,358.84	0.00	0.00
23XX Support Services - General Administration	232,105.12	232,105.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,212.77	15,212.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,542.54	7,907.35	72,548.73	2,086.46	0.00	0.00
26XX Operation and Maintenance of Plant Services	261,861.22	197,902.98	0.00	63,958.24	0.00	0.00
27XX Student Transportation Services	402,423.93	248,773.93	0.00	153,650.00	0.00	0.00
31XX Food Services	151,786.91	151,786.91	0.00	0.00	0.00	0.00
33XX Community Services	78.75	78.75	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,086.29	32,086.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,890.13	63,101.13	0.00	6,789.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	264,958.77	0.00	0.00	264,958.77	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,646.87	0.00	0.00	2,646.87	0.00	0.00
Totals	3,141,431.67	2,561,181.81	72,548.73	507,701.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,141,431.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0785 Bainville K-12 Schools	Indirect/Direct	72,548.73 / 2,561,181.81		2.83%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0785 Bainville K-12 Schools	0.0202	0.0222	0.0244	0.0216	2.83%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0785 Bainville K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0785 Bainville K-12 Schools	0.0202	0.0222	0.0244	0.0216	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0785 Bainville K-12 Schools				2.22%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0862 Bainville K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.22%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0863 Froid Public Schools

0786 Froid Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	494,550.68	473,036.32	0.00	21,514.36	0.00	0.00
222X Educational Media Services	21,243.95	21,243.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,634.06	46,634.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,247.15	28,247.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,862.20	0.00	17,862.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	102,345.26	102,345.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	158,020.49	80,020.49	0.00	78,000.00	0.00	0.00
31XX Food Services	18,525.64	18,525.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,084.51	4,084.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,120.32	7,120.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,485.00	0.00	0.00	5,485.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,900.00	0.00	0.00	25,900.00	0.00	0.00
Totals	930,019.26	781,257.70	17,862.20	130,899.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	930,019.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

43 Roosevelt 0863 Froid Public Schools

0787 Froid H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	457,348.85	415,889.85	0.00	41,459.00	0.00	0.00
222X Educational Media Services	22,721.26	22,721.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,616.79	44,616.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	23,522.52	23,522.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,703.24	0.00	17,703.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	84,675.42	84,675.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	269,232.79	69,207.79	0.00	200,025.00	0.00	0.00
31XX Food Services	66,035.55	66,035.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,218.74	10,218.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,713.05	35,713.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,000.00	0.00	0.00	5,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	30,638.49	0.00	0.00	30,638.49	0.00	0.00
Totals	1,067,426.70	772,600.97	17,703.24	277,122.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,067,426.70					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0786 Froid Elem	Indirect/Direct	17,862.20 / 781,257.70	2.29%				
	LE 0787 Froid H S	Indirect/Direct	17,703.24 / 772,600.97	2.29%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0786 Froid Elem			0.0169	0.0175	0.0171	0.0176	2.29%
	0787 Froid H S			0.0151	0.0175	0.0171	0.0176	2.29%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0786 Froid Elem			0.0000	0.0000	0.0000	0.0000	
	0787 Froid H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0786 Froid Elem			0.0169	0.0175	0.0171	0.0176	
	0787 Froid H S			0.0151	0.0175	0.0171	0.0176	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0786 Froid Elem						1.75%	
	0787 Froid H S						1.71%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0863 Froid Public Schools			Your Preliminary Rate by School System (SS) is:			1.73%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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